Amendment No. 1 to SB0519

Johnson Signature of Sponsor

AMEND Senate Bill No. 519*

House Bill No. 549

by deleting all language after the enacting clause and by substituting instead the following:

SECTION 1. Tennessee Code Annotated, Section 50-6-903, is amended by adding the following language as new, appropriately designated subsection:

(c)

- (1) A construction services provider who is an individual and who does not meet the criteria established in subsection (a), but who is a member of a recognized religious sect or division and is an adherent of established tenets or teachers of such sect or division by reason of which such construction services provider is conscientiously opposed to acceptance of the benefits provided by this chapter may apply for an exemption from § 50-6-902(a); provided, however that no more than five (5) individuals associated with one business entity may be exempt from § 50-6-902(a).
- (2) Any applicant applying for an exemption from § 50-6-902(a) pursuant to subdivision (c)(1) shall provide an affidavit from the leader of the recognized religious sect or division stating that the individual filing the application for an exemption is a member of the recognized religious sect or division and is exempt, as evidenced by the Internal Revenue Service Form 4029, or similar form used by the Internal Revenue Service. The leader of the recognized religious sect or division shall notify the secretary of state and department, in writing, if the member of the recognized religious sect or division who obtains an

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exemption from § 50-6-902(a) leaves or withdraws membership from the recognized religious sect or division.

SECTION 2. Tennessee Code Annotated, Section 50-6-904(a)(F), is amended by deleting the subdivision in its entirety and substituting instead the following:

(F) The federal employer identification number issued to the applicant if a sole proprietor or a business entity for which the applicant is an officer, member, partner or owner seeking exemption pursuant to § 50-6-903, and the last four (4) digits of the applicant's social security number; provided, however, if an applicant seeks an exemption pursuant to § 50-6-903(c), the applicant may provide the last four digits of a control number issued to the applicant by the social security administration instead of the last four (4) digits of the applicant's social security number;

SECTION 3. Tennessee Code Annotated, Section 50-6-904(a)(2), is amended by adding the following new subdivision thereto:

(J) If the construction services provider is applying for an exemption pursuant to the criteria set out in § 50-6-903(c), the provider shall submit a copy of an approved Internal Revenue Service Form 4029 or similar form used by the Internal Revenue Service, to show that an application for exemption from social security and Medicare taxes and waiver of benefits has been approved for such provider applying for an exemption pursuant to this part.

SECTION 4. For purposes of promulgating rules and regulations, this act shall take effect upon becoming a law, the public welfare requiring it. For all other purposes, this act shall take effect January 1, 2014.